



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

November 23, 2005

The Honorable Roger L. Morton  
Chief Judge  
County of Orange General District Court  
135 West Cameron Street  
Culpepper, VA 22701

The Honorable Daniel R. Bouton  
Circuit Court Chief Judge  
Magistrate Supervising Authority  
Sixteenth Judicial District Judicial  
P.O. Box 230  
Orange, VA 22960

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Orange General District Court and the associated magistrates from the Sixteenth Judicial District for the period April 1, 2004 through June 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the court's internal controls; and no instances of the court's noncompliance with applicable laws, regulations, and policies.

## **MAGISTRATES**

The results of our tests of the Magistrate's Office found that the Magistrates properly stated, in all material respects, the amounts recorded in the financial records; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Chief Magistrate needs to address as described below.

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#### Retain Records

As noted in the previous audit, the Chief Magistrate again failed to recover the financial accounting records from a magistrate who terminated employment. As a result, we were unable to audit the financial records of former Magistrate Turner who left the office on August 11, 2005. Chapter X of the Magistrate's Manual requires chief magistrates to secure the financial records from magistrates leaving employment to prevent alteration, unauthorized use or inappropriate destruction. The Chief Magistrate should immediately request in writing the accounting records from the former magistrate in accordance with Section 42.1-88 of the Code of Virginia. Once the Chief Magistrate obtains the records, she should properly secure and retain them as required by Chapter X of the Magistrate's Manual.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Dwight Johnson, Judge  
The Honorable Frank Somerville, Judge  
The Honorable Edward Carpenter, Judge  
Barbara B. Miller, Clerk  
Cheryl A. Thompson, Chief Magistrate  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia